

In re the Estate of

2945

F.O.

917

Lena Belilos

Resolving Probate.

To whom made

Herbert Lipton Wana.

Place of Residence

Hong Kong China.

" " Death

do.

do.

Occupation

Date of Will

23rd August 1923.

" " Death

28th November 1926.

" " Grant

26th May 1927.

Sworn under

at

£10,752: 14: 2.

Notice of Resolving sent to
Registrar - Supreme Court
Hong Kong 27th May 1927.

Corrected affidavit filed accordingly
Further proper.

8c

6297

2639

PLATT & CO.

RONALD NEIL MACLEOD.

RICHARD EUSTACE STOCKDALE GREGSON.

HERBERT LIPSON WARD.

TELEGRAPHIC ADDRESS:

"RETSAM, SHANGHAI"

CODES:-

A.B.C. (5TH. & 6TH), BENTLEY'S (NEW) & WESTERN UNION.

23, PEKING ROAD,

SHANGHAI,

May 24, 1927.

AES/CG

Dear Sir,

MRS. SEMA BELILIOS Deceased

We enclose herewith cheque for \$7475.25,
duty and fees, as per Mr. Morris' letter to Mr. Ward
dated 19th instant. We shall be obliged if you will
let us have the Grant at your early convenience.

Yours faithfully,

Platt.

The Chief Clerk,

H.B.M. Supreme Court.

ENCLOS:

Citation
 11th May 1924
 Rescinding
 Probate
 due 21st 11

2945'

re Luna Bellion acc

Petition	2. 0. 0 ✓	20. 00.
Call	10. 0 ✓	5. 00
Particulars	5. 0 ✓	2. 50.
Certificate	10. 0 ✓	5. 00
Filing PA.	5. 0 ✓	2. 50
Cert. PA	4. 0 ✓	2. 00.
8 th 6 S		
Cert & h. }	2. 0 ✓	1. 00.
4 @ 6. }		

	\$ 3. 16. 0	\$ 38. 00 ✓
ad Val	720. 19. 0	\$ 7209. 50 ✓
Int	22. 15. 6	227. 75 ✓
	\$ 747. 10. 6	\$ 7475. 25 ✓

$5\frac{1}{2}$

$$\frac{11 + 7 + 7209.50}{2 \times 12} = \frac{7217.50}{24}$$

$$\frac{11 + 7 + 72.095}{2 \times 12} = \frac{793.045}{24}$$

$6\frac{1}{2}$ months

15.26

$$24 \overline{) 5551.315} \begin{array}{r} 48 \\ \cdot 75 \\ 72 \\ \hline 31 \\ 24 \\ \hline 7 \\ 72 \\ \hline 1 \end{array} \quad \begin{array}{r} 231.3 \\ \hline 231.50 \end{array}$$

\$ 88,796.57 @ 2 1/8 % ✓

50,000	=	6054.13	.9	00 ✓
30,000	=	3632.16	.3	00 ✓
8000	=	968.15	0	00 ✓
700	=	84.15	3	75 ✓
90	=	10.14	11	64 ✓
6	=	14.6		38 ✓
.50	=	1.2		53 ✓
.07	=	2		03 ✓

6% ✓

10,752.14.2 .33 ✓ 2

\$ 88,796.25 @ 7 3/4 %

1000 = 1,353.18	50,000 = 67659.00
	30,000 = 40,595.40
	8,000 = 10,825.44
	700 = 947.23
	90 = 121.79
	6 = 8.12
	.50 = 68
	.07 = 9

6% ✓

Int. 165 Days at 7% PA on \$7209.46 .07

7209.46
 365D = 50.466 22
 1D 365- 504.66 (1.38)
 365
 1396
 1095
 3016
 2920
 96

1.38
 165
 6.90
 82.8
 138
 227.70

120,157.75 ✓
 6

7209.46.50 ✓

ad Val. \$7209.46. = 7209.50

\$ 720.19.0 ✓

Int. \$ 227.90 ✓
 \$ 22.15 ✓

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR CHINA

AT SHANGHAI.

In the Estate of

Lena Belilos

deceased.

IT IS HEREBY CERTIFIED that the seal of this Court has been affixed to

the

Grant of Probate

to which this certificate is attached, and

that the said grant is of the like force and effect and has the same operation
as if granted by this Court.

AND IT IS FURTHER CERTIFIED that the sum of \$ *7475.25*

being the equivalent of £ *747.10.6* at exchange to the Dollar has been
paid to this Court under H.B.M. Supreme Court Fee Table.

Dated the

day of

191*7*.

Registrar.

NOTICE OF RESEALING OF GRANT.

HIS BRITANNIC MAJESTY'S
SUPREME COURT FOR CHINA AT
SHANGHAI,

27th May. , 1924.

SIR,

I beg to give you notice that the undermentioned Grant,
which issued under the Seal of your Court, was, on the date stated,
Resealed in the Registry of this Court.

Name of Deceased :

Lena Pellicio

Nature of Grant :

Probate.

Date of Grant :

14th March 1924

Date of Resealing :

26th May 1924

M. J. J. J.

Chief Clerk.

To

*The Registrar
Supreme Court
Shanghai.*

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR CHINA

AT SHANGHAI.

In the Estate of

SEMA BELILIOS deceased.

I, HERBERT LIPSON WARD of 23 Peking Road Barrister-at-Law
make oath and say as follows:-

1. In the Affidavit sworn by me herein on the ^{11th}
day of ^{May} 1927 I did declare that the whole of
the deceased's Estate in China amounted in value to the sum
of £10,752-14-2¹/₄d. and no more to the best of my knowledge
information and belief.

2. I have now ascertained that the sum of Tls.652.27 at
credit of the deceased's current account with the Mercantile
Bank of India Ltd. was omitted from the Schedule of Particu-
lars of the deceased's estate.

3. The whole of the deceased's estate in China as now
ascertained by me amounts to £10,831-13-10³/₄d. as follows:-

Estate previously sworn at	£ 10,752 - 14 - 2 ¹ / ₄ d.
Add Tls.652.27 @ 2/5 ¹ / ₁₆ =	<u>78 - 19 - 8¹/₂d.</u>
Total Estate for duty -	<u>£ 10,831 - 13 - 10³/₄d.</u>

SWORN at Shanghai
this 13th day of
July, 1927,
Before me -

H. Lipson Ward

M. M. M.
Regis. Secy

(73.9) (7/5 1/16)

Ant. unpaid part
back for interest

original declared

add CAFF.

88,796.57 ✓
652.27 ✓
89,448.84 @ 73.9. 2/5 1/16.

1/6/10

50,000	=	6054.13.9.00
30,000	=	3632.16.3.00
40,000	=	1089.16.10.50
9000	=	48.8.9.00
400	=	4.16.10.50
40	=	19.4.50
8	=	1.11.25
.80	=	1.16
4	=	10,831.13.10.41

\$89,448.84 @ 73.9.

10,000 = 13531.80

1353.18
12,178.62

80,000	=	108,254.40
9000	=	12,178.62
400	=	541.27
40	=	54.13
8	=	10.83
.80	=	1.08
	=	<u>121,040.33</u>
	=	72,624.1.98

already paid
now due

= \$7262.50 ✓
= 7209.50 ✓
\$ 53.00 ✓
= 5:6:0

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR
CHINA AT SHANGHAI.

1927

In the matter of **SEMA BELILIOS** ; deceased

Here say :—
"Probate is" or
"Letters of Ad-
ministration are"

Account of particulars of all the estate of the above named deceased in respect

of which **Resealing of Probate is**

to be granted, and of the estimated value of such particulars

PERSONAL PROPERTY.

Gross value at date of death.

Tls. cts. \$ cts.

1400	shares	Oriental Cotton Spinning & Weaving Co., Ltd. @ ₦3.	4,200.-	X
500	"	Ewo Cotton Mills Ltd. @ ₦9.	4,500.-	X
330	"	Shanghai & Hongkew Wharf Co., Ltd. @ ₦175.	57,750.-	X
100	"	Shanghai Dock & Engineering Co., Ltd. @ ₦122.	12,200.-	X
₦10000	Debentures	Shanghai Municipal Council 6% Loan 1926 @ ₦99.	9,900.-	X
	Interest	thereon from 1/7/26 to 28/11/26 i.e. 150 days	246.57	X

Turn over & carry ford. ₦88,796.57

The following is a list of some of the principal items which should be included in these particulars :
Shares or Debentures of any Company having a Transfer Register in Shanghai. Dividends and Interest declared and accrued due to date of application. Cash in House or on Person. Cash at Bank : 1. Current account. 2. Deposit account. 3. Savings Bank. Money on Mortgage, Debts due to deceased. Household Goods. Policies of Insurance. Goodwill of Business, Share of Partnership, Assets, Rents, Interest under Settlements, etc.

Brought forward

Tls. cts. \$ cts.

88,796.57

Gross Personalty

88,796.57

REAL ESTATE.

Tls. cts. \$ cts.

(2/5¹¹/₁₆ + 93.9)

Tls. cts. \$ cts.

Gross Personalty 88,796.57

„ Realty

Add \$ at

Gross Estate Tals 88,796.57

Less Debts Tals

Nett Estate for Duty 88,796.57

Tals 88796.57 @ 2/5¹/₁₆ = £ 10,752 s. 14 2¹/₂d.

LIST OF DEBTS DUE TO PERSONS RESIDENT IN CHINA.

Name of Creditor.	Description of Debt.	Tls.	cts.	\$	cts.
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\$ 88796.51 @ 43.9.9
 " \$ 120151.45 @ 62
 " \$ 4209.50
 " \$ 720.19:0

Total debts

FUNERAL EXPENSES

(Reasonable funeral expenses
only to be included)

Add \$ @
Total debts & funeral expenses

Name of Applicant HERBERT LIPSON WARD
Address 23, Peking Road, Shanghai.

I HERBERT LIPSON WARD
of 23 Peking Road, Shanghai Barrister-at-Law
make oath and say that I am the person applying to this Court for resealing of Probate
of the Will

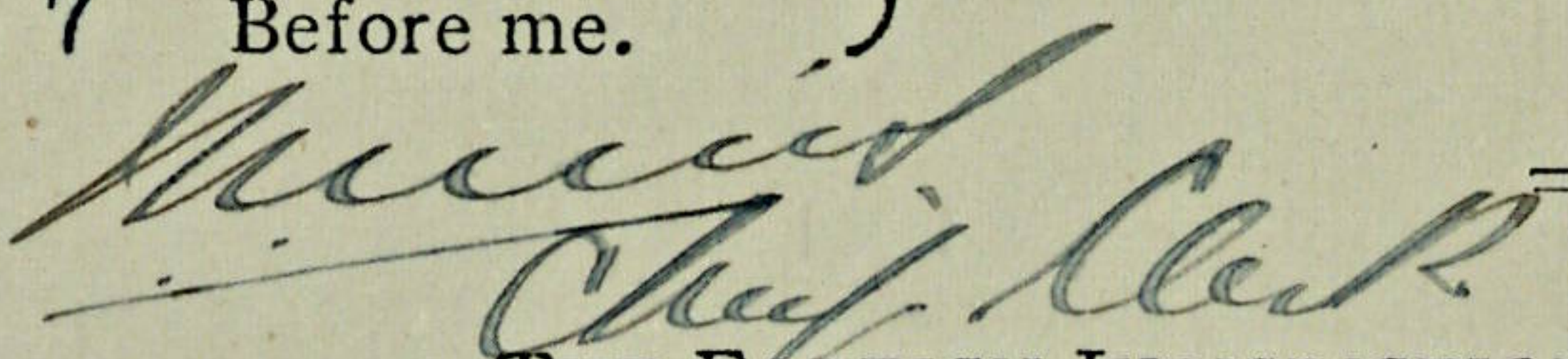
of the above-named SEMA BELILIOS deceased, that
the foregoing particulars are a true account of the particulars and value, as at the date of the
deceased's death, of all the property of the deceased in China, and I make this affidavit having
regard to the provisions of Articles 6 and 8 of the Foreign Jurisdiction (Probates) Order in Council
1908, which are printed below.

Sworn at Shanghai, the

11th day of May

1927 Before me.

H. Lipson Ward



The Foreign Jurisdiction (Probates) Order in Council, 1908.

6. The following property shall be deemed to be part of the estate, and shall be included in the affidavit accompanying the application for probate or letters of administration in respect of the estate of every person dying after the commencement of this Order:—

(a) Any property taken as a *donatio mortis causâ* made by the deceased person, or taken under a disposition, made by such deceased person purporting to operate as an immediate gift *inter vivos* whether by way of transfer delivery declaration of trust or otherwise, which shall not have been *bonâ fide* made twelve months before the death of the deceased person, or taken under any gift, whenever made, of which property *bonâ fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him by contract or otherwise.

(b) Any property which the deceased person having been absolutely entitled thereto has caused to be transferred to or vested in himself and any other person or persons jointly, including therein any purchase or investment effected by such deceased person either by himself alone or in concert or by arrangement with any other person so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.

(c) Any property passing under any past or future settlement made by the deceased person by deed or any other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right by the exercise of any power to restore to himself, or to reclaim the absolute interest in such property, or the proceeds of sale thereof, and the term "settlement" in this paragraph shall include any trust, whether expressed in writing or otherwise, and if contained in a deed or other instrument effecting the settlement, whether such deed or other instrument was made for valuable consideration or not as between the settlor and any other person.

(d) Money received under a policy of assurance effected by the deceased person on his life, where the policy was wholly kept up by him for the benefit of a donee, whether nominee or assignee, or a part of such money in proportion to the premiums paid by him, where the policy was partially kept up by him for such benefit.

8. In arriving at the value of the estate, an allowance shall be made for debts and incumbrances due to persons resident within the limits of the principal Order and for reasonable funeral expenses, but an allowance shall not be made:—

(a) For debts incurred by the deceased or incumbrances created by a disposition made by the deceased, unless such debts or incumbrances were incurred or created *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit and take effect out of his interest; nor

(b) For any debt in respect whereof there is a right to reimbursement from any other estate or person unless such reimbursement cannot be obtained; nor

(c) More than once for the same debt or incumbrance charged upon different portions of the estate.

利
安
洋
行

BENJAMIN & POTTS.

Share & General Brokers,

7 Peking Road

Telegraphic Address:

POTATION, SHANGHAI

—:0:—

A.B.C. Code 4th & 5th Editions,

STOCKBROKERS' CODE,

A. I. Code,

WESTERN UNION CODE,

BROOMHALLS.

Telephone No. 398 & 321

Shanghai, 28th. APRIL 1927.

Messrs. Platt & Co.,

23 Peking Road, SHANGHAI.

Dear Sirs,

MRS. S. BELILIOS DECEASED.

Referring to your letter of the 27th. inst., we enclose herewith certificate giving the market rates of Orientals, Ewos, Wharves, Docks & S.M.C. Debentures 6% 1926 Issue on the 28th. November 1926.

Yours faithfully,

Per Pro. BENJAMIN & POTTS

Hearley

We, the undersigned, do hereby certify that on the 28th. day of November 1926, the under-mentioned shares were of the market value set opposite to each below :-

Oriental Cotton Spinning & Weaving Co., Ltd.	£ 3.
Ewo Cotton Mills	£ 9.
Shanghai & Hongkew Wharf Co., Ltd	£175.
Shanghai Dock & Engineering Co., Ltd	£122.
Shanghai Municipal Council 6% 1926	£ 99.

and that these values do in our opinion, and to the best of our knowledge and belief, represent the price which a reasonably prudent purchaser would have paid on the said 28th. day of November 1926.

Per Pro. BENJAMIN & POTTS

J. Hearley

Shanghai.

28th. April 1927.

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR CHINA

AT SHANGHAI

In the Estate of

SEMA BELILIOS

deceased

The humble Petition of HERBERT LIPSON WARD of Shanghai
Barrister-at-Law sheweth:-

1. THAT a Grant of Probate of the Will of Sema Belilios late of the King Edward Hotel in the Colony of Hongkong deceased who died on the 28th day of November 1926 at the King Edward Hotel aforesaid was granted to DANIEL JOHN LEWIS of Prince's Buildings Victoria aforesaid and DAVID SASSOON GUBBAY of Victoria aforesaid two of the executors named in the said Will by the Supreme Court of Hongkong on the 14th day of March 1927.
2. THAT your Petitioner is the lawfully appointed Attorney of the said Daniel John Lewis and David Sassoon Gubbay under their hands and seals and is duly authorised to apply to this Court for the resealing of the said Grant.
3. THAT the said deceased left property within the jurisdiction of this Court.

WHEREFORE YOUR PETITIONER humbly prays that the said Grant may be resealed by this Court.

DATED this 11th day of May 1927.

H. Lipson Ward



ad loc. L720:19:0

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR CHINA
AT SHANGHAI.

In the Estate of Sema Belilios, deceased.

IT IS HEREBY CERTIFIED that the seal of this Court has been affixed to the Grant of Probate to which this Certificate is attached, and that the said grant is of the like force and effect and has the same operation as if granted by this Court.

AND IT IS FURTHER CERTIFIED that the sum of Dollars Seven thousand four hundred and seventy-five and cents twenty-five being the equivalent of Seven hundred and forty-seven pounds ten shillings and six pence at exchange 2/- to the Dollar has been paid to this Court under H.B.M. Supreme Court Fee Table.

Dated the *26th* day of *May* 1927.

Proved
Registrar

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR CHINA

AT SHANGHAI

In the Estate of

SEMA BELILIOS

deceased

I, HERBERT LIPSON WARD of Shanghai Barrister-at-Law make oath and say:-

1. THAT a Grant of Probate of the Will of Sema Belilios late of the King Edward Hotel Victoria in the Colony of Hongkong deceased who died on or about the 28th day of November 1926 at the King Edward Hotel aforesaid was granted to DANIEL JOHN LEWIS of Prince's Buildings Victoria aforesaid Solicitor and DAVID SASSOON GUBBAY of Victoria aforesaid two of the executors named in the said Will by the Supreme Court of Hongkong on the 14th day of March 1927.

2. THAT I am the lawfully appointed Attorney of the said Daniel John Lewis and David Sassoon Gubbay under their hands and seals and am duly authorised to apply to this Court for the resealing of the said Grant.

3. THAT the whole of the Estate of the said deceased in China amounts in value to the sum of £10,752 14s 2½d Sterling and no more to the best of my knowledge information and belief.

SWORN at Shanghai this
11th day of ~~May~~ 1927,
Before me -

}

H. Lipson Ward

[Signature]
Chief Clerk.

IN THE SUPREME COURT OF HONGKONG

Probate Jurisdiction.

EXEMPLIFICATION OF PROBATE

Sworn under
\$707,200:00

Extracted by Johnson Stokes & Master, Solicitors &c.

BE IT KNOWN, that upon search being made in the Registry of this Honourable Court it appears that on the 14th. day of March in the year One thousand Nine hundred and twenty seven the last Will and Testament and one Codicil thereto annexed of SEMA BELILIOS late of the King Edward Hotel, Victoria in the Colony of Hong Kong, Widow, deceased, who died at the King Edward Hotel, Victoria aforesaid on or about the 28th. day of November One thousand Nine hundred and twenty six was proved by DANIEL JOHN LEWIS of Prince's Buildings, Victoria aforesaid, Solicitor, and DAVID SASSOON GUBBAY of Messrs. E. D. Sassoon & Co., Victoria aforesaid two of the Executors named therein, (Charles Alexander Hooper the third Executor named in the Will having renounced Probate) and which probate now -- remains of record in the said Registry, The true tenor of the said will is in the words following, to wit:-

I, SEMA BELILIOS of Pollock Street Calcutta in the Empire of India at present residing at the Hongkong Hotel Victoria in the Colony of Hongkong Widow DO HEREBY revoke all Wills and Testamentary Dispositions heretofore made by me and DECLARE this to be my last Will and Testament.

I APPOINT CHARLES ALEXANDER HOOPER and DANIEL JOHN LEWIS both of Prince's Building Victoria in the Colony of Hongkong Solicitors to be the Executors and Trustees hereof.

I GIVE AND BEQUEATH to my daughters SALLY JUDAH AND HANNAH JUDAH the sum of Fifty thousand Rupees each.

I GIVE AND BEQUEATH to my dear sister DINAH RAPHAEL GUBBAY of 69 Park Street Calcutta the sum of Two thousand rupees for mourning.

I GIVE AND BEQUEATH to my grand-daughter KITTY JUDAH (the daughter of Sally Judah) the sum of Five thousand Rupees for remembrance and for mourning.

It is my earnest desire that my grandsons LIONEL BELILIOS and NIGEL BELILIOS the sons of my late son Raphael Emmanuel Belilios shall when they come of marriageable age marry in order so far as may be practicable to perpetuate my late husband's name and ensure the maintenance of our family name and that each of them my said grandsons shall take a wife of the Jewish faith and descent and also that my said grandsons shall keep the faith of their Grandfather and GreatGrandfather

I GIVE to my Trustees my Diamond Necklace Brooch and Tiara in trust for the wife of my said grandson Lionel Belilios on the marriage of the said Lionel Belilios with the approval of his Mother Vera Carlotta Belilios and of my Trustees and provided that such wife is of the Jewish Faith and descent.

I GIVE to my Trustees my Ruby Necklace and Ruby and Diamond Head ornament in trust for the wife of my said grandson Nigel Belilios on the marriage of the said Nigel Belilios with the approval of his Mother the said Vera Carlotta Belilios and of my Trustees and provided that such wife is of the Jewish faith and descent.

I GIVE AND BEQUEATH the sum of One thousand Rupees to my late Father's synagogue namely the Margan David Synagogue of Calcutta and I direct that the receipt by the Treasurer for the time being of the said Synagogue shall be a sufficient discharge to my said Executors and Trustees who shall not be answerable for the subsequent application of the said money.

I GIVE AND BEQUEATH the sum of Twentyfive thousand Rupees to the Talmit Torai (Teaching Houses) for housing clothing and educating poor Jewish children in Calcutta to be applied for the General purposes of such houses and I direct that the receipt by the Treasurer for the time being of the said Talmit Torai in Calcutta shall be a sufficient discharge to my said Executors and Trustees who shall not be answerable for the subsequent application of the said money.

I DIRECT my Executors to erect a white marble tombstone over my grave.

After payment of my debts and my funeral and testamentary expenses and the legacies and bequests hereinbefore contained I GIVE DEVISE AND BEQUEATH all the residue and remained of my estate and effects whatsoever and wheresoever unto the principal Jewish Synagogue in Jerusalem to be invested by the Governing Body of that Synagogue in such

securities as they may think fit UPON TRUST to apply the annual income thereof in succouring the poor and needy and infirm in Jerusalem AND I DIRECT that the receipt by the Treasurer for the time being of the said principal Jewish Synagogue in Jerusalem shall be a good discharge to my Executors and Trustees who shall not be answerable for the subsequent application of the said money.

I DIRECT my Executors to request the Governing Body of the said principal Jewish Synagogue in Jerusalem that they will of their charity cause for a period of one year after my death prayers to be said in the said Synagogue for the repose of my soul and during the same period a lamp to be burnt day and night before the Holy Table in the said Synagogue.

AND I DECLARE that the Executors or Executor or the Trustees or Trustee for the time being of this my Will may instead of acting personally employ and pay a Solicitor or any other person to transact any business or do any act of whatsoever nature required to be done in the Executorship or trust including the receipt and payment of money.

AND FURTHER that any Executor or Trustee hereof being a Solicitor or other person engaged in any profession or business may be so employed or being a Sole Executor or Trustee may so act and shall be entitled to charge and be paid for all work done and time expended by him or his firm in relation to the Executorship or trust including acts which a Trustee not being in any profession or business could have done personally.

IN WITNESS whereof I have hereunto set my hand
this Twenty-third day of August One thousand nine hundred
and twentythree.

SIGNED by the above named SEMA BELILIOS)
as her last Will and Testament in the)
joint presence of herself and us who at)
her request in her presence and in the)
presence of each other have hereunto)
subscribed our names as witnesses.

sd/. Sema E. Belilios

sd/. George G. N. Tinson, Solicitor,
Hong Kong.

sd/. F. H. King
Clerk, Hongkong.

THIS IS A CODICIL to the last Will and Testament dated the Twenty third day of August One thousand nine hundred and twenty three of me SEMA BELILIOS of Pollock Street Calcutta in the Empire of India at present residing at the Hongkong Hotel Victoria in the Colony of Hongkong Widow I APPOINT DAVID SASSOON GUBBAY of Messrs. E. D. Sassoon & Co. Hongkong Merchant to be as Executor and Trustee of my said Will jointly with the persons therein named AND I give to him the sum of Five hundred Dollars for his trouble in acting as such Executor and Trustee AND in all other respects I confirm my said Will IN WITNESS whereof I have hereunto set my hand this Twenty third day of July One thousand nine hundred and twenty four.

SIGNED by the above named Sema Belilios }
as a Codicil to her last Will and Testa- }
ment in the presence of us both being }
present at the same time who at her } sd/. Sema E. Belilios
request in her presence and in the }
presence of each other have hereunto }
subscribed our names as witnesses. }

sd/. Juman Ali } Clerk to Messrs. Johnson Stokes &
sd/. F. H. King } Master, Solicitors &c.

Hong Kong.

In faith and testimony whereof these letters testimonial are issued.

Given at Victoria in the Colony of Kong Kong as to the time of the aforesaid search and the sealing of these presents this 4th day of April in the year of our Lord One thousand Nine hundred and twentyseven.

A schedule of property in the Colony stated to be owned by the deceased is annexed hereto.

(Seal) Hugh A. Nisbet.

Registrar.

SCHEDULE of the property of SEMA BELILIOS, deceased
in respect of which estate duty has been paid.

1. D e p o s i t s :-

(a) Amount standing on Current Account with the Mercantile Bank of India, Ltd.	\$43,290.33
(b) Fixed Deposit in the Mercantile Bank of India Ltd.	80,000.00
(c) Fixed Deposit in the International Banking Corporation.	65,000.00

2. M o n e y o u t o n M o r t g a g e s :-

(a) Money advanced to Wong Mo Yin on mortgage of Sec: F of Inland Lot No.689.	16,000.00
Interest accrued thereon.	232.00
(b) Money advanced to Loi Chi Hsi and others on Mortgage of Marine Lot No.322.	25,000.00
Interest accrued thereon.	322.23
(c) Money advanced to Chan Ying Fo and Chan Ying Hung on mortgage of Sec: B of Inland Lot No.6.	44,000.00
Interest accrued thereon.	567.12
(d) Money advanced to So Pak Hung on mortgage of Sec. L of Marine Lot No.18.	25,000.00
Interest accrued thereon.	322.23
(e) Money advanced to W. J. Carroll and A. H. Carroll on mortgage of Inland Lots Nos.2304, 2305 & 2307..	45,000.00
Interest accrued thereon.	616.25
(f) Money advanced to Li Shau alias Li Pak In on mortgage of Subsec: 2 and Subsec: 3 of Sec: H of Kowloon Inland Lot No.1087.	30,000.00
Interest accrued thereon.	410.83
(g) Money advanced to Li Ying Cho on mortgage of Sec: A of Inland Lot No.124.	10,000.00
Interest accrued thereon.	136.94
(h) Money advanced to Chan Li Shi on mortgage of Sub-section 1 of Section B of Inland Lot No.777. . . .	5,000.00
Interest accrued thereon.	68.48
(i) Money advanced to Leung Shiu Tong on mortgage of Sections A, B & C of Kowloon Inland Lot No.1507. .	30,000.00
Interest accrued thereon.	410.83

Carried forward \$421,377.24

SCHEDULE of the property of SEMA BELILIOS, deceased
in respect of which estate duty has been paid.

	Brought forward	\$421,377.24
(j)	Money advanced to Lew Kin and Lau Luk Shi on mortgage of Subsection 9 and the Remaining Portion of Sec:A of Kowloon Inland Lot No.1301..	60,000.00
	Interest accrued thereon.	870.00
(k)	Money advanced to Lai Yau on mortgage of Remaining Portion of Inland Lot No.1885.	25,000.00
	Interest accrued thereon.	362.50
(l)	Money advanced to Tso Sui Sang on mortgage of the Remaining Portion of Section E of Inland Lot No.50.10,000.00	
	Interest accrued thereon.	136.94
(m)	Money advanced to C.C.Stark on mortgage of Rural Building Lot No.198.5,000.00
	Interest accrued thereon.	64.44
3.	<u>Debts owing to deceased:-</u>	
(a)	\$12,000.- due by W.Logan to deceased under a Promissory Note dated the 5th day of March 1924. .	nil
(b)	Amount due by Mr.J.S.Perry to deceased, being balance of monies lent together with accrued interest thereon to date of death.	61,521.72
4.	<u>Shares:-</u>	
(a)	175 shares in the Douglas Steamship Co.,Ltd.	5,075.00
(b)	250 shares in the Hong Kong and Kowloon Wharf and Godown Co.,Ltd.	30,500.00
(c)	550 shares in the Hong Kong, Canton & Macao Steamboat Co.,Ltd.	15,075.00
(d)	24 shares in A.S.Watson & Co.Ltd.	336.00
(e)	8 shares in A.S.Watson & Co.Ltd.	112.00
(f)	400 shares in the Hong Kong Land Investment and Agency Co.,Ltd.24,000.00
(g)	711 shares in the China Provident Loan and Mortgage Co.Ltd.	3,732.75
(h)	1000 shares in the China Underwriters, Ltd.. . . .	1,450.00
(i)	100 shares in the China Sugar Refining Co.Ltd. . .	2,600.00
(j)	1000 shares in the Hong Kong Engineering and Construction Co.Ltd.	1,750.00
(k)	125 shares in the Hong Kong Electric Co.Ltd. . . .	<u>7,625.00</u>
	Carried forward.	\$676,588.59

.D.7)

SCHEDULE of the property of SEMA BELILIOS,
deceased in respect of which estate duty has been paid.

	Brought forward.	\$676,588.59
(l) 500 shares in the Union Water-Boat Co.Ltd. . .	7,500.00	
(m) 39 shares in the Union Insurance Society of Canton Ltd.	11,544.00	
5. Household goods and effects.	174.00	
6. Jewels	8,533.00	
	Total	\$704,339.59
	Less deduction	1,358.25
	Net estate	<u>\$702,981.34</u>

SEAL.

Sd. C. Mc. I. Messer,
Estate Duty Commissioner.

12th March 1927.

Certified true copy.

C. Mc I. Messer

Colonial Treasurer and
Estate Duty Commissioner.

1st April, 1927.

D. 7)

SCHEDULE of the further property of SEMA BELILIOS,
deceased in respect of which estate duty has been paid.

1.	Interest accrued on \$65,000 deposited in the International Banking Corporation to the date of death	\$2,234.93
2.	Interest accrued on \$50,000 deposited in the Mercantile Bank of India Ltd. to the date of death.	1,801.37
3.	Interest accrued on \$30,000 deposited in the Mercantile Bank of India Ltd. to the date of death.	178.08
Total		<u>\$4,214.38</u>

SEAL

Sd. C. Mc I. Messer,
Estate Duty Commissioner.
14th March, 1927.

Certified true copy.

C. Mc I. Messer
Colonial Treasurer and
Estate Duty Commissioner.
1st April, 1927.

IN THE SUPREME COURT OF
HONGKONG
(PROBATE JURISDICTION)

In the goods of Sema Belilios,
deceased.

(SEAL)

-0-

EXEMPLIFICATION OF PROBATE

-0-

Johnson Stokes & Master

Solicitors, &c. Hongkong

Stamps

TO ALL TO WHOM these presents shall come, I MICHAEL HOWARD
TURNER, Notary Public, duly authorised, admitted and sworn,
residing and practising at Victoria in the Colony of Hongkong
DO HEREBY CERTIFY THAT I was present on the day of the date
hereof and did see Daniel John Lewis (known to me and named
and described in the Power of Attorney hereunto annexed)
duly sign seal and as his act and deed deliver the said
Power of Attorney That I did also on the same date see
David Sassoon Gubbay (known to me and named and described
in the said Power of Attorney) duly sign seal and as his
act and deed deliver the same That the signatures "D. J.
Lewis" and "D. S. Gubbay" thereto subscribed are of the
respective proper handwriting of the said Daniel John
Lewis and David Sassoon Gubbay And That the 2 signatures
"Michael H. Turner" subscribed thereto as the name of the
witness attesting the execution thereof are each of the
proper handwriting of me the above named Notary.

IN TESTIMONY whereof I have hereunto subscribed my
name and affixed my Seal of Office this Twenty-second day
of March, in the year of our Lord One thousand nine hundred
and twenty-seven.

Michael H. Turner

Notary Public,

HONGKONG

(Seal)

TO ALL TO WHOM these presents shall come: WE, DANIEL JOHN LEWIS and DAVID SASSOON GUBBAY both of Victoria in the Colony of Hongkong SEND GREETING: WHEREAS SEMA BELILIOS late of The Kind Edward Hotel Victoria aforesaid died at the said Kind Edward Hotel on or about the 28th day of November 1926 having made and duly executed her last Will and Testament bearing date the 23rd day of August 1923 together with a Codicil thereto bearing date the 23rd day of July 1924 and did thereof appoint us the said Daniel John Lewis and David Sassoon Gubbay to be the Executors thereof AND WHEREAS on the 15th day of March 1927 Probate of the said Will and Codicil was duly granted by The Supreme Court of Hongkong at Hongkong to us the said Daniel John Lewis and David Sassoon Gubbay NOW WE the said Daniel John Lewis and David Sassoon Gubbay DO HEREBY NOMINATE SUBSTITUTE AND APPOINT Ronald Neil Macleod, Richard Eustace Stockdale Gregson and Herbert Lipson Ward all of Shanghai in the Republic of China Barristers at Law our true and lawful Attorney and Attorneys for the purpose of resealing in His Britannic Majesty's Supreme Court for China at Shanghai the Probate of the Will granted to us as aforesaid or an Exemplification thereof or for the purpose of applying for Letters of Administration with the said Will and Codicil annexed to be granted to him or them for our use and benefit and until we shall duly apply for and obtain Probate of the said Will to be granted to us AND WE hereby authorise and empower our said Attorney and Attorneys to receive and give full and effectual receipts and discharges for all personal and real estate of the said deceased in Shanghai

as aforesaid and as such Executors as aforesaid WE hereby authorise and empower our said Attorney and Attorneys from time to time to sell or otherwise dispose of any shares or other personal estate and also any real estate of the said deceased in Shanghai aforesaid AND also to transfer into our names all or any part of the estate both real and personal of the said deceased and to execute and do all such deeds conveyances transfers acts and things as may be necessary or expedient for all or any of the purposes or matters aforesaid AND these presents further witness that we the said Daniel John Lewis and David Sassoon Gubbay DO HEREBY APPOINT the said Ronald Neil Macleod, Richard Eustace Stockdale Gregson and Herbert Lipson Ward our Attorney and Attorneys in our names and on our behalf to execute sign and do all and every such conveyance transfers assignments instruments acts and things as may be necessary or expedient for accepting the transfer to us as aforesaid of all or any part of the real or personal estate of the said deceased in Shanghai aforesaid AND thereafter to demand sue for enforce payment of collect receive and give effectual receipts and discharges for all rents moneys securities for money dividends interest debts goods chattels and other property AND these presents further witness that We the said Daniel John Lewis and David Sassoon Gubbay do hereby authorise our said Attorney and Attorneys from time to time to appoint and remove at pleasure any substitute or substitutes under him or them for all or any of the purposes or matters aforesaid AND WE hereby promise to ratify and confirm whatsoever our said Attorney or Attorneys or any substitute or substitutes acting under him or them may lawfully do or

3.

cause to be done in the premises including in such confirmation whatsoever shall be done between the time of the revocation by any means of this Power of Attorney and the time of such revocation becoming known to our said Attorney or Attorneys or such substitute or substitutes as aforesaid IN WITNESS whereof We have hereunto set our hands and seals this Twenty-second day of March One thousand nine hundred and twenty-seven.

SIGNED SEALED AND DELIVERED by)
the above named Daniel John }
Lewis in the presence of - }

D. J. Lewis (Seal)

Michael H. Turner
Notary Public,
Hongkong.

SIGNED SEALED AND DELIVERED by)
the above named David Sassoon }
Gubbay in the presence of - }

D. S. Gubbay (Seal)

Michael H. Turner

(Seal)

Dated 22nd March 1927

D.J.Lewis & D.S.Gubbay

-to-

R.N.Macleod & Others

POWER OF ATTORNEY

JOHNSON STOKES & MASTER
Solicitors &.,
Hongkong.